

PURPOSE OF FORM

A taxpayer may use Form 285 to authorize the department to release confidential information to the taxpayer's appointee. The department may have to disclose confidential information to fully discuss tax issues with, or respond to tax questions by, the appointee.

A taxpayer may also use Form 285 to grant additional powers to the appointee, up to and including a power of attorney.

Who Can Use Form 285?

Any of the following may file Form 285.

- An individual
- Individuals that file joint returns
- A sole proprietorship
- A corporation
- A group of consolidated or combined corporations
- A partnership
- A limited liability company
- An estate
- A trust
- A governmental agency
- Any other organization, association, or group

NOTE: A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. A fiduciary does not act as a representative and should not file Form 285. If a fiduciary wants to authorize an individual to represent or perform certain acts on behalf of the entity, the fiduciary must file a signed power of attorney naming that person to act in the position of the taxpayer.

FILING INSTRUCTIONS

If the taxpayer is working with a specific section or employee of the department, the taxpayer should mail Form 285 to that section or employee. Otherwise, the taxpayer should mail Form 285 to:

Arizona Department of Revenue
Taxpayer Information and Assistance
P.O. Box 29086
Phoenix, AZ 85038

The taxpayer may file an original, a photocopy, or a facsimile transmission (Fax) of Form 285. If the taxpayer is filing a facsimile, and is working with a specific person, the taxpayer should Fax Form 285 to that person. Otherwise, the taxpayer should Fax Form 285 to (602) 542-2072.

SPECIFIC INSTRUCTIONS

Section 1 – Taxpayer Information.

Enter the taxpayer's name, address, and daytime telephone number on the lines provided. If more space is needed, attach an additional page.

For income tax purposes, each individual signing this form must enter his or her SSN. A corporation, partnership, or trust must enter its Federal Employer Identification number (FEIN). An estate must enter either the decedent's Social Security number or the estate's FEIN.

For withholding tax purposes, an individual must enter the FEIN and the withholding number if one has been issued. A corporation, partnership, or trust must enter its FEIN and its withholding number if one has been issued. An estate must enter either the decedent's Social Security number or the estate's FEIN and the estate's withholding number if one has been issued.

For transaction privilege tax (TPT) purposes, an individual must enter the TPT license number. A corporation, partnership, or trust must enter its FEIN and its TPT license number. An estate must enter either the decedent's Social Security number or the estate's FEIN and the estate's TPT license number.

Section 2 – Appointee Information.

Enter the name of the person the taxpayer is appointing to receive confidential information and/or to act on the taxpayer's behalf. The appointee must be an individual. Enter the appointee's ID number. This may be an SSN, CPA number, State Bar number, Alternative Preparer Tax ID number or other ID number. If the taxpayer wants to name more than one appointee, please attach an additional sheet that contains the required information.

Section 3 – Tax Matters.

You may use this form for more than one tax type. Please check the box or boxes to specify the tax type covered by this authorization. Also enter the tax year(s) or tax period(s). A general reference to "all years", "all periods", or periods or years "to present" will be accepted as applying only to tax years (periods) ending prior to the date the form is signed. A general reference to "all future" years or periods will be subject to a four year limitation. Also, check the box that properly describes the form of ownership of the taxpayer.

NOTE: When you sign this form, you are authorizing the department to release confidential information to the named appointee. If you would like to grant additional authority to the appointee, complete section 4 of this form. If you want to grant a power of attorney, skip section 4 and complete section 5.

Section 4 – Additional Authorization.

Items 4a through 4h allow the taxpayer to grant additional authorization to the appointee. Please check all boxes that apply.

The items specified in Items 4a through 4f are administrative matters with the department. Any other authorization that involves negotiating legal rights or responsibilities or filing documents on the taxpayer's behalf is also an administrative matter. In order to represent taxpayer in an administrative matter, the appointee must be an Arizona attorney or must meet the requirements of Rule 31(c)(13) of the Arizona Rules of the Supreme Court. The following individuals are authorized pursuant to Rule 31(c)(13) to represent taxpayers in administrative matters if the taxpayer authorizes.

1. Any individual, IF the total amount in dispute, including tax, penalties, and interest, is less than \$5,000.00;
2. A full-time officer, partner, member or manager of a limited liability company, or employee, if all of the following apply:
 - The taxpayer is a legal entity, such as a corporation, a formal partnership, a limited liability company, or a trust.
 - Representation of the entity is not the appointee's primary duty to the legal entity, but secondary or incidental to other duties relating to the management or operation of the legal entity.
 - The person is not receiving separate or additional compensation (other than reimbursement for costs) for representation.

If either 1 or 2 above do not apply, then only the following individuals can represent a taxpayer when the taxpayer authorizes:

1. An active member of the State Bar of Arizona;
2. An Arizona Certified Public Accountant; or
3. A "Federally Authorized Tax Practitioner" within the meaning of Arizona Revised Statutes § 42-2069(D)(1). This includes:
 - An enrolled agent authorized to practice before the IRS.
 - An out-of-state attorney or out-of-state certified public accountant, if the person is not currently under suspension or disbarment from practice before the IRS and if the person has filed with the IRS a written declaration that he or she is currently qualified as an attorney or a CPA.
 - An individual practicing with a federally authorized tax practitioner and who is subject to the same standards of practice and ethics requirements of that person.

Section 5 - Power of Attorney.

By checking the box on line 5, the taxpayer grants the appointee power of attorney. A power of attorney authorizes the appointee to perform any and all acts that the taxpayer can perform with regard to the tax matters and tax year(s) or period(s) specified. This includes, but is not limited to, the powers listed in items 4a through 4h. Any limitation to this power of attorney must be specified. The use of a power of attorney must be in accordance with Rule 31 of the Arizona Rules of the Supreme Court. (See Section 4.)

Section 6 - Revocation of Earlier Authorizations.

This authorization **does not revoke** any earlier authorizations or powers of attorney on file with the Arizona Department of Revenue. If you want to revoke all prior authorizations and powers of attorney, please check the revocation box. If you wish to revoke only some prior authorizations and/or powers of attorney, please check the box and list those authorizations and powers of attorney that you wish to remain in effect.

Section 7 - Corporations Having Controlled Subsidiaries

The department may disclose confidential information relating to a corporate taxpayer to a designee of the taxpayer who is authorized in writing by the taxpayer. A principal corporate officer of a parent corporation may execute a written authorization for a controlled subsidiary. A principal corporate officer of a parent corporation that wants to designate a person to receive confidential information regarding the corporation's controlled subsidiaries must either: (1) Attach a list of each controlled subsidiary that the parent wants to include in the disclosure authorization (federal Form 851 may be used for this purpose) or (2) complete Section 7 of Form 285.

Section 8 - Signature.

Type of Entity	Who must sign
Individuals, Joint Filers and Sole Proprietorships	The individual/sole proprietor or a joint filer must sign. In the case of a joint return, if both husband and wife (or former husband and wife) want to authorize the same appointee, both spouses (or former spouses) must sign.
Corporations	A principal corporate officer within the meaning of A.R.S. § 42-2003(A)(2) or any person designated by a principal corporate officer or any person designated in a resolution by the corporate board of directors or other similar governing body must sign.
Partnerships & Limited Partnerships	A partner having authority to act in the name of the partnership must sign.
Trusts	A trustee must sign.
Estates	An Executor/Executrix or the personal representative of the estate must sign.
Limited Liability Companies	A member having authority to act in the name of the company must sign.
Governmental Agencies	An officer having authority to act on behalf of the governmental agency must sign.

Section 9 - Declaration of Appointee

If appointee has been given authority under any of Section 4 (a) through (h) or Section 5 or is otherwise authorized to practice law as defined in Rule 31(a) of the Arizona Rules of the Supreme Court, the appointee must sign and date this declaration and enter a designation from 9(a) through (d). The persons who are authorized to practice law before the Department of Revenue include active Arizona attorneys and those authorized under Rule 31(d)(13) of the Arizona Rules of the Supreme Court. An appointee indicating authorization under 9(d) who is engaged in practice with a federally authorized tax practitioner, must provide the name of the practitioner with whom he or she works and that person's CAF number in the place provided.